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November 5, 2014

**via: ECF FILING ONLY**

Hon. Allan L. Gropper  
U.S. Bankruptcy Court  
One Bowling Green  
New York, NY 10004

**RE: Rahul D. Manchanda, Chapter 13, Case No: 14-11259**

Dear Judge Gropper:

This firm represents the above-referenced Debtor in the instant chapter 13 proceeding. The Debtor is scheduled to appear for confirmation tomorrow, November 5, 2014. This case is not ready for confirmation, and counsel for the Debtor would like to adjourn the matter in order to resolve the feasibility issues of the Debtor's Chapter 13 Plan. I've spoken to the US Attorney's office regarding their objection to confirmation, and they have consented to an adjournment. The main issue in this case is the arrears owed to the Internal Revenue Service ("IRS") that are in excess of \$250,961.87. The Debtor is seeking to settle with the IRS at a reduced amount and then file a plan addressing the "new" arrears. The undersigned spoke to the US Attorney's Office, and agreed to send a proposal with the hope that said claim will be reduced and amended. If the claim is not reduced and/or amended, the debtor may face feasibility issues, and may withdraw his petition under chapter 13 since he will not have sufficient income to address the IRS claim.

As such, I respectfully request that all matters be adjourned to the January date in order to resolve the aforementioned issues.

Respectfully yours,

Law Office of Julio E. Portilla, P.C.  
Attorneys for the Debtor

*Julio E. Portilla*

By: \_\_\_\_\_  
Julio E. Portilla